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Our File:84358-202 RWD

Your File:

FACSIMILE COVER LETTER

RE: US Patent Application no: 10/566,699

Footwear and Insole Therefor - Lorne CANVIN

We enclose a copy of our Monthly Statement of Deposit Account dated May 2007 which shows that the above application was charged \$1020.00 for patent extension time fees for response within third month.

The inventor is a small entity and therefore only small entity fees should have been deducted.

Would you please therefore credit our Deposit Account No: 010310 with \$470.

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Our File: 84358-202 RWD Your File:

December 15, 2008

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Dear Sir:

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Respectfully submitted Ryan W. Dupuis

Ryan W. Dupuis Registration 47345

RWD/hk December 15, 2008 Ryan W. Dupuis

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